

**EXHIBIT 2****Fee Statement**

<b>Exhibit A</b>	Compensation by Timekeeper for Compensation Period April 1, 2023 through April 30, 2023
<b>Exhibit B</b>	Summary of Compensation by Project Category During Compensation Period April 1, 2023 through April 30, 2023
<b>Exhibit C</b>	Detailed Time Description by Timekeeper and Category During Compensation Period April 1, 2023 through April 30, 2023
<b>Exhibit D</b>	Monthly Expense Summary During Compensation Period April 1, 2023 through April 30, 2023
<b>Exhibit E</b>	Detailed Monthly Expense Summary During Compensation Period April 1, 2023 through April 30, 2023

## **EXHIBIT A**

**Compensation by Timekeeper for Compensation Period**  
**April 1, 2023 through April 30, 2023**

<b>Professional</b>	<b>Title</b>	<b>Hourly Rate Billed in Application</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
John Policano	Executive Director	\$1,125.00	8.0	\$9,000.00
Kevin Pleines	Director	\$695.00	17.3	\$12,023.50
Chris Walker	Director	\$595.00	46.0	\$27,370.00
Jaclyn Hill	Support Staff	\$215.00	2.5	\$537.50
			<b>Total Fees</b>	<b>\$48,931.00</b>

## **EXHIBIT B**

**Summary of Compensation by Project Category**  
**During Compensation Period**  
**April 1, 2023 through April 30, 2023**

<b>Category</b>	<b>Hours</b>	<b>Fees</b>
A Operations Analysis and Review	0.00	-
B DIP Budget/Credit Agreement and Cash Flow Reporting	3.50	\$2,432.50
C Creditor, Lender, or Equity Holder Inquiries	1.10	\$764.50
D Calls/Meetings with US Trustee and/or Staff	0.00	-
E Calls/Meetings with Company, Board, Counsel and/or Staff	3.40	\$2,578.00
F Statements/Schedules and MOR's	9.80	\$6,308.00
G Preparation and Review of Bankruptcy Documents and Related Filings	4.00	\$2,380.00
H Financial Review and Analysis	0.00	-
I Asset Sale Process	0.00	-
J Attendance at Court Hearings or Depositions	0.00	-
K Employee Management	0.00	-
L Case Administration	11.40	\$6,946.00
M Calls/Meetings with Lenders and Lender Advisors/Counsel	0.00	-
N Analysis and Related Work re: Plan and Exit	38.80	\$26,271.00
O Contract Review and Analysis	0.00	-
P Calls/Meetings or Response to Inquiries from UCC Advisors	1.80	\$1,251.00

## **EXHIBIT C**

**Detailed Time Description by Timekeeper and Category During Compensation Period  
April 1, 2023 through April 30, 2023**

<b>Professional</b>	<b>Date</b>	<b>Memo</b>	<b>Hours</b>
<b>B. DIP Budget/Credit Agreement and Cash Flow Reporting</b>			
Kevin Pleines	3-Apr	Reviewed updated cash position and summary of potential admin payments	3.0
Kevin Pleines	4-Apr	Strategized with counsel and estate consultant relative to TSA & cash flow impact	0.5
<b>DIP Budget/Credit Agreement and Cash Flow Reporting Total</b>			<b>3.5</b>
<b>C. Creditor, Lender, or Equity Holder Inquiries</b>			
Kevin Pleines	18-Apr	Participated on call with buyer and professionals	1.1
<b>Creditor, Lender, or Equity Holder Inquiries Total</b>			<b>1.1</b>
<b>E. Calls/Meetings with Company, Board, Counsel and/or Staff</b>			
Kevin Pleines	6-Apr	Participated on status call with counsel and estate consultant	0.8
Kevin Pleines	17-Apr	Participated on status call with estate consultant and counsel	0.6
John Policano	17-Apr	Participated on status call with estate consultant and counsel	0.5
Kevin Pleines	21-Apr	Strategized with estate trustee and counsel	1.0
Kevin Pleines	28-Apr	Participated on status call with estate consultant and counsel	0.5
<b>Calls/Meetings with Company, Board, Counsel and/or Staff Total</b>			<b>3.4</b>
<b>F. Statements/Schedules and MOR's</b>			
Chris Walker	24-Apr	Prepared March Monthly Operating Reports	1.7
Chris Walker	24-Apr	Prepared March Monthly Operating Reports	2.1
Chris Walker	24-Apr	Prepared March Monthly Operating Reports	1.3
John Policano	24-Apr	Reviewed March MOR	0.7
Chris Walker	25-Apr	Reviewed prior Monthly Operating Reports and prepared Q1 UST fee analysis	1.1
Chris Walker	25-Apr	Prepared March Monthly Operating Reports	2.7
John Policano	25-Apr	Reviewed March MOR	0.2
<b>Statements/Schedules and MOR's Total</b>			<b>9.8</b>
<b>G. Preparation and Review of Bankruptcy Documents and Related Filings</b>			
Chris Walker	5-Apr	Performed review of docket and filings	0.5
Chris Walker	11-Apr	Performed review of docket and filings	1.0
Chris Walker	14-Apr	Reviewed docket/filings	0.9
Chris Walker	17-Apr	Reviewed docket/filings	0.8
Chris Walker	27-Apr	Reviewed docket/filings	0.8
<b>Preparation and Review of Bankruptcy Documents and Related Filings Total</b>			<b>4.0</b>
<b>L. Case Administration</b>			
Chris Walker	13-Apr	Prepared initial March fee application updates	2.3
John Policano	13-Apr	Reviewed interim fee application	0.4
Chris Walker	19-Apr	Prepared updates to March fee application	1.2

Chris Walker	20-Apr	Prepared March fee application	2.0
John Policano	20-Apr	Prepared March fee application	1.4
Jaclyn Hill	20-Apr	Prepared March fee application	2.5
Chris Walker	21-Apr	Prepared updates to March fee application	0.2
John Policano	21-Apr	Prepared March fee application	0.3
Chris Walker	28-Apr	Prepared initial April fee application updates	1.1
<b>Case Administration Total</b>			<b>11.4</b>

**N. Analysis and Related Work re: Plan and Exit**

John Policano	4-Apr	Reviewed plan and disclosure statement	1.1
Kevin Pleines	10-Apr	Reviewed assumptions and claims related to liquidation analysis	1.2
John Policano	11-Apr	Reviewed liquidation analysis	1.4
Chris Walker	12-Apr	Performed update to liquidation analysis	1.7
John Policano	12-Apr	Reviewed plan and disclosure statement	0.2
John Policano	12-Apr	Reviewed liquidation analysis	0.4
Chris Walker	13-Apr	Prepared updates to claims analysis	2.9
Chris Walker	13-Apr	Reviewed revised claims file and incorporated claims in to liquidation analysis	2.6
Chris Walker	14-Apr	Prepared updates to liquidation analysis	2.7
John Policano	14-Apr	Reviewed claims and liquidation analysis	0.6
Kevin Pleines	17-Apr	Reviewed claims register and sizable claims	2.0
Kevin Pleines	17-Apr	Reviewed liquidity analysis	2.0
Chris Walker	17-Apr	Prepared updates to liquidation analysis	2.4
Kevin Pleines	18-Apr	Strategized with estate trustee related to liquidation analysis	1.0
Kevin Pleines	18-Apr	Reviewed liquidity analysis	0.3
Chris Walker	18-Apr	Prepared updates to liquidation analysis	0.7
Chris Walker	18-Apr	Prepared for and participated on call w/Company re liquidation analysis	0.6
Chris Walker	18-Apr	Prepared summary of liquidation analysis for review by company	1.3
Chris Walker	20-Apr	Prepared updates to liquidation analysis	1.2
Chris Walker	21-Apr	Prepared updates to liquidation analysis	2.8
Chris Walker	21-Apr	Prepared updates to liquidation analysis	0.6
John Policano	25-Apr	Reviewed liquidation analysis	0.4
Chris Walker	26-Apr	Prepared updates to liquidation analysis	2.0
Kevin Pleines	27-Apr	Reviewed liquidation analysis	1.0
Chris Walker	27-Apr	Prepared updates to liquidation analysis	2.4
John Policano	27-Apr	Reviewed liquidation analysis	0.4
Kevin Pleines	28-Apr	Strategized with RPA team with respect to liquidation analysis	0.5
Chris Walker	28-Apr	Prepared updates to liquidation analysis	2.4
<b>Analysis and Related Work re: Plan and Exit Total</b>			<b>38.8</b>



**P. Calls/Meetings or Response to Inquiries from UCC Advisors**

Kevin Pleines	10-Apr	Summarized invoices related to admin payments for UCC	1.3
Kevin Pleines	11-Apr	Participated on call with UCC FA related to admin payments	0.5
<b>Calls/Meetings or Response to Inquiries from UCC Advisors Total</b>			<b>1.8</b>

## **EXHIBIT D**

**Monthly Expense Summary**  
**April 1, 2023 through April 30, 2023**

Category	Amount
Telecom	\$79.88
<b>Total Expenses</b>	<b>\$79.88</b>

## **EXHIBIT E**

**Detailed Monthly Expense Summary**  
**April 1, 2023 through April 30, 2023**

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Amount</u>
<b>Telecom</b>			
April 28	Chris Walker	Telecom charges related to Winc	\$50.00
April 28	John Policano	Telecom charges related to Winc	\$7.33
April 28	Kevin Pleines	Telecom charges related to Winc	\$22.55
		<b>Telecom Total</b>	<b>\$79.88</b>
		<b>Expenses Total</b>	<b>\$79.88</b>